

ABSTRAK

Nama : AMNA FARIDA
Program Studi : Program Magister Ilmu Manajemen
Judul : PENGARUH *GOOD GOVERNANCE*, BUDAYA ORGANISASI DAN SISTEM PENGENDALIAN INTERNAL TERHADAP KINERJA ORGANISASI DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL MEDIASI PADA SATUAN KERJA PERANGKAT DAERAH KABUPATEN BENER MERIAH

Penelitian ini bertujuan untuk menguji pengaruh variabel *Good Governance*, Budaya Organisasi dan Sistem pengendalian internal Terhadap Kinerja Organisasi dengan Komitmen Organisasi sebagai Variabel Mediasi pada Satuan Kerja Perangkat Daerah Kabupaten Bener Meriah. Dan data tersebut dianalisis dengan alat analisis jalur dengan program SEM Amos Versi 25. Hasil penelitian menunjukkan bahwa variabel *good governance*, budaya organisasi, sistem pengendalian internal berpengaruh signifikan terhadap komitmen organisasi dan kinerja SKPD di Kabupaten Bener Meriah. Kemudian komitmen organisasi juga ditemukan mempengaruhi kinerja SKPD. Selanjutnya dalam dalam analisis pengaruh tidak langsung melalui pengujian efek mediasi, ditemukan bahwa komitmen organisasi memediasi hubungan *good governance*, budaya organisasi, dan sistem pengendalian internal terhadap kinerja SKPD, baik secara penuh (full mediasi) maupun secara parsial (parsial mediasi). Hasil penelitian ini diharapkan dan memberikan kontribusi nyata bagi para pimpinan organisasi dalam Upaya meningkatkan kinerja organisasi di masa yang akan datang.

Kata kunci : *Good Governance*, Budaya Organisasi, Sistem Pengendalian Internal, Komitmen Organisasi, Kinerja SKPD

ABSTRACT

Name : AMNA FARIDA
Study Program : Graduate Program in Management Science
Title : THE INFLUENCE OF GOOD GOVERNANCE, ORGANIZATIONAL CULTURE AND INTERNAL CONTROL SYSTEMS ON ORGANIZATIONAL PERFORMANCE WITH ORGANIZATIONAL COMMITMENT AS A MEDIATING VARIABLE IN BENER MERIAH REGENCY REGIONAL WORK UNITS

This research examined the influence of Good Governance, Organizational Culture, and Internal Control Systems on Organizational Performance with Organizational Commitment as a Mediating Variable in Bener Meriah Regency Regional Work Units. The data was analyzed using a path analysis tool with the SEM Amos 25. The results showed that good governance, organizational culture, and internal control systems significantly affected organizational commitment and Regional Work Units performance in Bener Meriah Regency. Also, organizational commitment affected Regional Work Units performance. Furthermore, the analysis of indirect effects through mediation effect testing revealed that organizational commitment mediated the relationship between good governance, organizational culture and internal control systems on Regional Work Units performance in full and partial mediation. The results are expected to provide a real contribution to leaders' organizations to improve organizational performance in the future.

Keywords: Good Governance, Organizational Culture, Internal Control System, Organizational Commitment, Regional Work Units Performance